

<u>Line</u>	<u>Description</u> (a)	<u>Total Electric</u> (b)
1	Tax Year 7/1/12 - 6/30/13	\$ 10,065,712
2	Tax Year 7/1/13 - 6/30/14	12,770,204
3	Test Year	11,417,958
4	Difference	1,352,246
5	South Dakota Electric Percentage	0.85%
6	Property Tax Adjustment	\$ 11,494

Sources:

Line 1: Attachment 3-10, page 2, column f, line 103

Line 2: Attachment 3-10, page 2, column j, line 103

Line 3: Line 1 / 2 plus Line 2 / 2

Line 4: Line 2 - Line 3

Line 5: Attachment 3-10, page 2, line 107

Line 6: Line 4 * Line 5